

Chapter DWD 130

WAGES FOR BENEFIT PURPOSES

DWD 130.001 Definitions.
DWD 130.01 Purpose.

DWD 130.05 Value of room or meals.
DWD 130.07 Internal revenue code requirements.

Note: Chapter Ind–UC 130 was renumbered to be chapter ILHR 130 under s. 13.93 (2m) (b) 1. and 2., [Register, August, 1987, No. 380](#); Chapter ILHR 130 was revised under s. 13.93 (2m) (b) 5., Stats., [Register, November, 1989, No. 407](#). Chapter ILHR 130 was renumbered Chapter DWD 130 under s. 13.93 (2m) (b) 1., Stats., and corrections made under s. 13.93 (2m) (b) 6. and 7., Stats., [Register, June, 1997, No. 498](#).

DWD 130.001 Definitions. Unless the context clearly indicates a different meaning, the definitions in ch. [DWD 100](#) apply to this chapter.

History: Cr. [Register, September, 1995, No. 477, eff. 10–1–95](#).

DWD 130.01 Purpose. The definition of wages in s. [108.02 \(26\)](#), Stats., is patterned after the FUTA definition of wages found in [26 USC 3306 \(b\)](#). This chapter clarifies how the department shall apply the definition of wages in s. [108.02 \(26\)](#), Stats., for benefit purposes. This chapter also specifies changes to the definition of wages in s. [108.02 \(26\)](#), Stats., and provides interpretations that may be inconsistent with those applied to [26](#)

[USC 3306 \(b\)](#), under the authority granted in s. [108.015](#), Stats.
History: [CR 07–039; cr. Register October 2007, No. 622, eff. 11–1–07](#).

DWD 130.03 Treatment of “tips”. **History:** 1–2–56; am. (2) (intro.) and (a), r. and recr. (3), [Register, September, 1968, No. 153, eff. 10–1–68](#); [CR 07–039; r. Register October 2007, No. 622, eff. 11–1–07](#).

DWD 130.05 Value of room or meals. The provisions of s. [DWD 101.05](#), relating to the value of room or meals for contribution purposes, shall also apply for benefit purposes.

History: Cr. [Register, September, 1957, No. 21, eff. 10–1–57](#); [CR 07–039; am. Register October 2007, No. 622, eff. 11–1–07](#).

DWD 130.07 Internal revenue code requirements. When s. [108.02 \(26\)](#), Stats., or FUTA require that a payment meet the requirements of a particular section of the internal revenue code to not be considered wages, the employer shall demonstrate to the satisfaction of the department that the payment meets such requirements.

History: Cr. [Register, September, 1957, No. 21, eff. 10–1–57](#); [CR 07–039; r. and recr. Register October 2007, No. 622, eff. 11–1–07](#).